

**Illinois Department of Revenue
Regulations**

Title 86 Part 500 Section 500.280 Sales of Motor Fuel to Municipal Corporations Owning and Operating Local Transportation Systems
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TITLE 86: REVENUE

**PART 500
MOTOR FUEL TAX**

Section 500.280 Sales of Motor Fuel to Municipal Corporations Owning and Operating Local Transportation Systems

A distributor of motor fuel or a supplier of special fuel may make tax-free sales thereof to a municipal corporation owning and operating a local transportation system for public service in the State, provided that the distributor or supplier obtains an official Certificate of Exemption in lieu of the tax. Such Certificate of Exemption shall accompany the distributor's or supplier's monthly Motor Fuel Tax return to the Department to support his claim to exemption from the tax. Such Certificate of Exemption shall be in substantially the following form:

"This is to certify that ____ (Name of Municipal Corporation) ____ of _____, Illinois, a municipal corporation which owns and operates a local transportation system for public service in Illinois, purchased ____ gallons of motor fuel, Illinois Motor Fuel Tax exempt, from _____ (Name of Distributor or Supplier) ____ whose address is _____ on Invoice No. ____ dated _____, and said motor fuel is for use in operating said local transportation system.

Name of Municipal Corporation

Name of Authorized Representative

Title of Authorized Representative

Dated: _____ 19__

(Source: Amended at 19 Ill. Reg. 3008, effective February 28, 1995)